



Moti B. Totlani

That digitally signal notice u/s 148 on 31- 3-2021 was issued to assessee on 6-4-2021 through email, it was held to be time barred and it was quashed – Relying on section 148, 149, 282(1)(c), 282A of I.T. Act and Rule 127A of IT Rules and Section 3 and 13 of Information Technology Act, 2000. (Daujee Abhushan Bhandar Ltd. vs. UOI and others, Writ Tax No.78/2022 dt.10-3- 2022(ALL. H.C.) That during assessment proceedings the assessee had reconciled TDS with information available on AIR/CIB/26AS on specific query by A.O, after four years a notice u/s 148 issued by A.O. was quashed because upon reconsideration of same material on record, the A.O. realised that excess TDS was granted, this resulted in change of opinion. (Lintas India P Ltd vs. UOI, W.P.No. 3501/2019 dt. 19-1-2022 (BOM H.C.). That assessment was re.....